

## School Safety and Security

### *Background*

Recently school safety and security have become important issues at the national, state and local levels. The intense scrutiny and concerns related to this issue have arisen largely because of several incidents of campus violence that have received national media coverage. As a result, campus level security and student safety have become topics of grave importance to parents, teachers, school administrators and the public. School districts and campuses have responded to these heightened concerns with a number of strategies and programs to ensure the safety and security of the educational environment including:

- Development and implementation of campus- and district-wide safe school plans
- Installation of security monitoring devices such as cameras and metal detectors in educational facilities and buses
- Hiring of security personnel including security guards and school monitors
- Development of student and teacher physical safety programs and integration of safety programs into educational curricula
- In-service training on safety-related issues for teachers and school administrators
- Development and delivery of drug and violence prevention educational programs to students and parents
- Development of strategies and related programs to reduce violence and crime risk factors such as overcrowding, high student/teacher ratios, low student achievement, student apathy and poor facilities design
- Enacting *zero tolerance* policies that require automatic suspension or removal of students for bringing weapons on school grounds
- Increasingly treating violent incidents as criminal acts to be handled by law enforcement and the courts rather than by school personnel
- Creation of alternative schools or programs for students who demonstrate consistently unruly or violent behavior

Funding for these initiatives has been provided from a variety of sources including local, state and federal governments, as well as private foundations and corporations. Specifically, at the federal level the U.S. Department of Education *Safe and Drug-Free Schools and Communities Act* (Title IV) resources have been widely utilized to fund safety and security programs.

Several issues related to the accounting for safety and security costs have arisen as a result of the increased accountability pressures from the public. These include:

- The need to account for safety and security expenditures on a comprehensive basis within a single account code
- The need to segregate and report on instructional and instruction-related safety expenditures as opposed to expenditures for security infrastructure
- The need to segregate safety and security expenditures from those for other facilities maintenance and improvements

The current account code structure does not fully accommodate the reporting of safety and security expenditures. In addition, the current code for Security Services (2660) is positioned at a detailed level which results in the combination of these expenditures with other facilities costs at higher levels (i.e., when summarized).

### ***Accounting Treatment***

Based on heightened awareness and accountability issues related to school safety, districts should begin to track the level of resources dedicated to safety and security programs. Tracking of these expenditures could be done in three basic ways including:

- Option 1: Establishment of a safety and security program code to track the level of expenditures associated with safety and security programs regardless of funding source. This option has merit; however, it does not meet the full definition of a program within the educational context.
- Option 2: Establishment of a student safety function code to track the level of expenditures associated with safety programs at the campus level (as opposed to security infrastructure). This code could be utilized in conjunction with the existing Security Services function code to distinguish between security infrastructure and instructional and instruction-related safety programs.
- Option 3: Establishment of a safety and security function code to track the level of expenditures associated with safety and security programs regardless of funding source. This option appears to be the most reasonable manner in which to address the need to collect information on the costs of safety and security programs. Function codes normally are established to account for an area of general operating expenditures such as instruction, administration, etc. Thus, a safety and security function code fits within the established parameters for this type of code. In addition, it appears to be the easiest option to adopt for administration purposes.

### ***Proposed Handbook Revision***

We propose acceptance of Option 3 to establish a safety and security function code to track these types of expenditures. Based on feedback from state and local educational

personnel, the distinction between school safety and security expenditures is difficult to determine in a definitive manner. Further, this option appears to be the easiest to administrate and provides consistency among LEAs and SEAs. Thus, we recommend that these expenditures be tracked in a single code.

Currently, a function code exists within the Handbook (1990 edition, pg. 97) for **Security Services (2660)**. The definition for the code is:

“Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds in the vicinity of schools, building alarm systems and hall monitoring services.”

We propose the following function code name and expanded definition:

### **Safety and Security Services (2660)**

“Activities concerned with maintaining a safe and secure environment for students and staff, whether in-transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These costs include all of those specifically outlined in the following sub-function codes.

#### **Security Services (2661)**

“Activities concerned with maintaining a secure environment for students and staff, whether in-transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with security plan development and implementation, installation of security monitoring devices (e.g., cameras, metal detectors), security personnel (e.g., campus police, security guards), purchase of security vehicles and communication equipment, and related costs. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function code.”

#### **Safety Services (2662)**

“Activities concerned with maintaining a safe environment for students and staff, whether in transit to or from school, on a campus or administrative facility, or participating in school-sponsored events. These include costs associated with the installation and monitoring of school fire alarm systems, providing school crossing guards, and other costs incurred in effort to ensure the basic safety of students and staff. Costs associated with in-service training related to school safety, drug and violence prevention training, and alternative schools should not be accounted for under this function code.”

The one issue that this code does not address is the need to report these expenditures at a higher level within the code structure. Unfortunately, the current code structure in this area will not accommodate an additional code at the summary level.

### *Coding Examples*

1. An LEA expends funds to conduct a comprehensive security assessment and plan development for all of its campuses. The project is conducted by an external safety specialist.

The payment to the outside contractor should be coded to expenditure code 330 (Other Professional Services) utilizing function code 2661 (Security Services).

2. An LEA expends funds for the purchase and installation of security monitoring devices such as cameras, alarms and metal detectors. The devices and installation services are provided by an external service provider.

The total cost of the invoice from the external service provider should be coded to expenditure code 340 (Technical Services) utilizing function code 2661 (Security Services). If the contractor provides a separate accounting of supplies costs and services costs (as required in certain jurisdictions), the equipment costs would alternately be coded to expenditure code 739 (Other Equipment) with the same function code (assuming they are fixed assets). Non-capital equipment costs would be charged to expenditure code 610 (General Supplies).

3. An LEA conducts safety training for its campus staff as a part of its in-service training program. The training is conducted by LEA staff.

The costs associated with the safety training program should be coded to function code 2213 (Instructional Staff Training Services) utilizing the appropriate expenditures object codes (e.g., salaries, supplies, etc.).